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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/453,568	12/02/1999	AKIO SEKIYA	HAG 114	2817
23995	7590	03/08/2007	EXAMINER	
RABIN & Berdo, PC 1101 14TH STREET, NW SUITE 500 WASHINGTON, DC 20005			GORT, ELAINE L	
			ART UNIT	PAPER NUMBER
			3627	
SHORTENED STATUTORY PERIOD OF RESPONSE	MAIL DATE		DELIVERY MODE	
3 MONTHS	03/08/2007		PAPER	

Please find below and/or attached an Office communication concerning this application or proceeding.

If NO period for reply is specified above, the maximum statutory period will apply and will expire 6 MONTHS from the mailing date of this communication.

Office Action Summary	Application No.	Applicant(s)	
	09/453,568	SEKIYA, AKIO	
	Examiner	Art Unit	
	Elaine Gort	3627	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) Responsive to communication(s) filed on 11 December 2006.
- 2a) This action is FINAL. 2b) This action is non-final.
- 3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) Claim(s) 3-18 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) Claim(s) _____ is/are allowed.
- 6) Claim(s) 3-18 is/are rejected.
- 7) Claim(s) _____ is/are objected to.
- 8) Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) The specification is objected to by the Examiner.
- 10) The drawing(s) filed on _____ is/are: a) accepted or b) objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
 - a) All b) Some * c) None of:
 1. Certified copies of the priority documents have been received.
 2. Certified copies of the priority documents have been received in Application No. _____.
 3. Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____ |

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DETAILED ACTION

Claim Rejections - 35 USC § 112

1. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

2. Claims 3-18 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Claim 12 recites the limitation "the inputs cells" in line 17. There is insufficient antecedent basis for this limitation in the claim.

Claim Rejections - 35 USC § 103

3. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negatived by the manner in which the invention was made.

4. Claims 3-18 are rejected under 35 U.S.C. 103(a) as being unpatentable over Rossillo (US Patent 5,361,393) in view of Clancey et al. (US Patent 6,134,563) and Examiner's Official Notice.

Rossillo discloses the claimed computer method for accounting where each transaction is entered into a predetermined input cell of the displayed screen where the

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input cells are arranged in a matrix form (see figure 3) having account title code rows (such as in figure 3 the rows shown as rows 15-18 for different accounts) and account title columns (such as in figure 3 the columns "Amount" and "Ven #") where an account title code number is entered in a relevant account title code row (an account code is entered to the related account) and an amount of the input numerical value is entered only once for each transaction, in a single one of the input cells at an intersection of an account title row and an account title column (a value is entered in input cell located at the intersection of the related account number and the column with the account title "Values") corresponding to the account title code number but is silent regarding: the creation of multiple accounting statements; the use of multiple spreadsheets within a file; and the printing of a document when completed.

Clancey et al. discloses that it is known in the art of accounting to provide an accounting system with the capability to generate multiple spreadsheets, such as the traditional spreadsheets as shown in figure 2A, in order to provide businesses with traditional financial reports to analyze the business' financial status. It would have been obvious to one having ordinary skill in the art at the time the invention was made to provide the computer method of Rossillo with the capability to generate multiple spreadsheets of Clancey et al., in order to provide businesses with the capability to analyze their financial status.

Examiner takes Official Notice that it is old and well known in the art of spreadsheet software such as Excel to have multiple spreadsheets within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related

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spreadsheets for convenience and organization of the documents. It would have been obvious to one having ordinary skill in the art at the time the invention was made to provide the computer method as modified above with the use of multiple spreadsheets within a file as taught by Examiner's Official Notice, in order to link and organize related documents.

Examiner takes Official Notice that it is notoriously old and well known in the practice of data processing and document creation for users to print out a document when the document is completed, such as when the document is saved, in order to obtain a hard copy to provide the user the ability to easily review and edit the document, produce copies for distribution and meetings and to provide back-up of the information in the case the file may become corrupt. It would have been obvious to one having ordinary skill in the art at the time the invention was made to modify the computer method as modified above to include the printing of the first spreadsheet (first file) when complete, such as at the time of saving as taught by Examiner's Official Notice in order to obtain a hard copy which provides the user the ability to easily review and edit the document, produce copies for distribution and meetings, and to provide back-up of the information in the case the file may become corrupt.

Response to Arguments

5. Applicant's arguments with respect to claim 12 have been considered but are moot in view of the new ground(s) of rejection. See rejection discussion details above.

Conclusion

6. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Elaine Gort whose telephone number is 571/272-6781. The examiner can normally be reached on Monday and Thursday.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on 571/272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.



Elaine Gort
Primary Examiner
Art Unit 3627

March 3, 2007